

2015

CERTIFICATE

To the Clerk of Pratt, State of Kansas

We, the undersigned, officers of

City of Sawyer

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit 2015		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	92,010	7,222	9.393
Debt Service	10-113				
Library	12-1220				
Employee Benefit Fund					
Special Highway		8	28,873		
Water Utility Fund		8	56,891		
Gas Utility Fund		9	178,934		
Sewer Utility Fund		9	102,210		
Non-Budgeted Funds		10			
Totals		xxxxxx	458,918	7,222	9.393
Notice of the vote to adopt required to be published and attached to the budget				No	County Clerk's Use Only
Budget Summary		11			768,827
Neighborhood Revitalization					Nov 1, 2014 Total Assessed Valuation

Assisted by:

Patton, Cramer & LaPrad, Chtd

Certified Public Accountants

Address:

113 E. 3rd

Pratt, KS 67124

Email:

Date Attested: Oct. 24 2014

Sherry Kruse

County Clerk

Dee Weber

Eric Mann

Robert

John Thompson

Lisa Clifton

Louis Green

Governing Body

Mayor

City of Sawyer

2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 6,339
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 6,339

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014 :	+ 67,050	
5. Increase in personal property for 2014 :		
5a. Personal property 2014	+ 23,501	
5b. Personal property 2013	- 0	
5c. Increase in personal property (5a minus 5b)	+ 23,501	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2014 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2014 :	+ 0	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	90,551	
9. Total estimated valuation July 1, 2014	768,827	
10. Total valuation less valuation adjustment (9 minus 8)	678,276	
11. Factor for increase (8 divided by 10)	0.13350	
12. Amount of increase (11 times 3)	+ \$ 846	
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 7,185	
14. Debt service levy in this 2015 budget	0	
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	7,185	
16. Consumer Price Index for all urban consumers for calendar year 2013	1.50%	
17. Consumer Price Index adjustment (3 times 16)	\$ 95	
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 7,280	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Sawyer

2015

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	6,339	1,010	14	18
Debt Service				
Library				
Employee Benefit Fund				
TOTAL	6,339	1,010	14	18

County Treas Motor Vehicle Estimate 1,010

County Treasurers Recreational Vehicle Estimate 14

County Treasurers 16/20M Vehicle Estimate 18

Motor Vehicle Factor 0.15932

Recreational Vehicle Factor 0.00224

16/20 Vehicle Factor 0.00278

City of Sawyer

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Water Utility Bond	3/1/1997		5.00	80,000	43,272	3/21 & 9/21	3/21	2,278	1,400	2,206	1,500
Total Revenue Bonds					43,272			2,278	1,400	2,206	1,500
Other:											
Kansas Water Pollution Revolving Loan Fund	8/1/2007		2.33	157,570	128,805	3/1 & 9/1	3/1 & 9/1	3,279	6,856	3,101	7,034
Total Other					128,805			3,279	6,856	3,101	7,034
Total Indebtedness					172,077			5,557	8,256	5,307	8,534

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2014	Payments Due 2014	Payments Due 2015
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Sawyer

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	54,190	54,934	55,487
Receipts:			
Ad Valorem Tax	6,194	6,339	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	40	330	120
Motor Vehicle Tax	1,051	779	1,010
Recreational Vehicle Tax	21	16	14
16/20M Vehicle Tax	18	21	18
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales and Compensating Use Tax	14,820	15,500	16,000
Gas & Water Sales Tax	1,812	2,300	2,500
Franchise Tax	5,157	7,000	7,500
Utility Connect Fee/Reconnect Fee/Late Fe	2,133	2,200	2,300
In Lieu of Tax (IRB)			
Interest on Idle Funds	52	550	50
Miscellaneous	3,117	2,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	34,412	37,035	29,512
Resources Available:	88,603	91,969	84,998
Expenditures:			
Salaries & Wages	11,320	12,000	20,500
Office Supplies	967	2,000	6,100
Repairs, Maintenance, Etc.	802	1,400	6,310
Utility - Electric	6,614	7,100	12,000
Contractual	11,237	10,000	17,000
Fire Expense		972	1,050
Utility Sales Tax	1,716	2,300	3,550
Gas & Water Deposit Refund	256	510	500
Capital Improvement			25,000
Neighborhood Revitalization Rebate			
Miscellaneous	756	200	
Does miscellaneous exceed 10% of Total R			
Total Expenditures	33,669	36,482	92,010
Unencumbered Cash Balance Dec 31	54,934	55,487	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	84,119	78,980	92,010
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		92,010
	Tax Required		7,012
Delinquent Comp Rate:	3.0%		210
Amount of 2014 Ad Valorem Tax			7,222

City of Sawyer

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	24,423	22,474	25,664
Receipts:			
State of Kansas Gas Tax	3,126	3,190	3,210
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,126	3,190	3,210
Resources Available:	27,548	25,664	28,874
Expenditures:			
Street Repair and Maint	5,075		28,873
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,075	0	28,873
Unencumbered Cash Balance Dec 31	22,474	25,664	1
2013/2014/2015 Budget Authority Amount	28,545	30,712	28,873

Adopted Budget Water Utility Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	32,628	34,696	33,893
Receipts:			
Charges to Customers	22,060	22,500	23,000
Atrazine Settlement	5,138		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	27,198	22,500	23,000
Resources Available:	59,826	57,196	56,893
Expenditures:			
Salaries & Wages	5,986	6,000	8,250
Repairs, Maintenance, etc.	6,114	5,000	15,000
Contractual Services	7,486	6,500	20,000
Electric	1,523	1,675	8,500
Bond Payment Interest	2,224	2,278	2,206
Bond Payment Principal	1,400	1,400	1,500
Clean Drinking Fee	123	170	515
Water Protection Fee	205	180	520
Miscellaneous	69	100	400
Does miscellaneous exceed 10% of Total E			
Total Expenditures	25,129	23,303	56,891
Unencumbered Cash Balance Dec 31	34,696	33,893	2
2013/2014/2015 Budget Authority Amount	53,730	63,622	56,891

City of Sawyer

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas Utility Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	99,291	103,635	101,935
Receipts:			
Charges to Customers	62,467	75,000	77,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	62,467	75,000	77,000
Resources Available:	161,758	178,635	178,935
Expenditures:			
Salaries and Wages	5,669	6,000	13,275
Repairs, Maintenance, Etc.	5,324	8,000	20,000
Purchases	45,476	55,000	65,657
Contractual	983	7,200	80,002
		500	
Miscellaneous	671		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	58,123	76,700	178,934
Unencumbered Cash Balance Dec 31	103,635	101,935	1
2013/2014/2015 Budget Authority Amount	158,139	177,290	178,934

Adopted Budget Sewer Utility Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	75,749	80,850	85,715
Receipts:			
Charges to Customers	15,858	16,000	16,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	15,858	16,000	16,500
Resources Available:	91,607	96,850	102,215
Expenditures:			
Contractual	297	400	2,075
Sewer Project Principal	6,682	6,856	7,034
Sewer Project Interest	3,118	2,961	2,801
Sewer Project Service Fee	335	318	301
Repairs, Maintenance, Etc.	324	600	15,000
Salaries			75,000
Capital			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	10,756	11,135	102,210
Unencumbered Cash Balance Dec 31	80,850	85,715	5
2013/2014/2015 Budget Authority Amount	91,601	91,113	102,210

NON-BUDGETED FUNDS
(Only the actual budget year for 2013 is to be shown)

City of Sawyer

Non-Budgeted Funds

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Special Equipment Fund		Bond Reserve Fund																	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total			
Cash Balance Jan 1	5,670	Cash Balance Jan 1		Cash Balance Jan 1	5,950	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		- 11,620			
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			

**** Note:** These two block figures should agree.

2015

NOTICE OF BUDGET HEARING

The governing body of
City of Sawver

will meet on 08-04-14 at 7:00 p.m. at Sawyer City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	33,669	9.034	36,482	8.896	92,010	7,222	9.393
Debt Service							
Library							
Employee Benefit Fund	433						
Special Highway	5,075				28,873		
Water Utility Fund	25,129		23,303		56,891		
Gas Utility Fund	58,123		76,700		178,934		
Sewer Utility Fund	10,756		11,135		102,210		
Non-Budgeted Funds							
Totals	133,185	9.034	147,620	8.896	458,918	7,222	9.393
Less: Transfers	0		0		0		
Net Expenditure	133,185		147,620		458,918		
Total Tax Levied	6,277		6,339		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	694,804		712,572		768,827		

Outstanding Indebtedness,

	<u>2012</u>	<u>2013</u>	<u>2014</u>
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	45,972	44,672	43,272
Other	142,000	135,487	128,805
Lease Purchase Principal	0	0	0
Total	187,972	180,159	172,077

*Tax rates are expressed in mills

Barbara Short

City Official Title: City Clerk

Input sheet for City.XLS budget form

Enter City Name (City of)

City of Sawyer

Enter County Name followed by "County"

Pratt

Enter year being budgeted (YYYY)

2015

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change them on this input sheet

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from the 2014 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2014 *Expenditures*	2013 Ad Valorem Tax
General	12-101a	78,980	6,339
Debt Service	10-113		
Library	12-1220		

Fund name for all funds with a tax levy:

Employee Benefit Fund			

Total Ad Valorem Tax Levy Funds for 2014 Budgeted Year 6,339

Other (non-tax levy) fund names:

Special Highway	30,712
Water Utility Fund	63,622
Gas Utility Fund	177,290
Sewer Utility Fund	91,113

Single No Tax Levy Fund:

Total Expenditures for 2014 Budgeted Year 441,717

Non-budgeted funds:

1	Special Equipment Fund
2	Bond Reserve Fund
3	
4	
5	

The input for the following comes directly from the 2014 Budget, Budget Summary Page

2012 Tax Rate
(2013 Column)

General	9.034
Debt Service	
Library	
Employee Benefit Fund	
0	
0	
0	

Total 9.034

Total Tax Levied (2013 budget column)	6,277
Assessed Valuation (2013 budget column)	694,804

Note: All amounts are to be entered in as whole numbers only.

From the County Clerks Budget Information

Total Assessed Valuation for 2014	768,827
New Improvements for 2014	67,050
Personal Property excluding oil, gas, and mobile homes - 2014	23,501
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2014	
Personal Property excluding oil, gas, and mobile homes- 2013	
Gross earnings (intangible) tax estimate for 2015	
Neighborhood Revitalization	

Actual Tax Rates for the 2014 Budget:

Fund	Rate
General	8.896
Debt Service	
Library	
Employee Benefit Fund	
0	
0	
0	
Total	8.896

Final Assessed Valuation from the November 1, 2013 Abstract	712,572
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From the County Treasurer's Budget Information - Budget Year Estimates

Motor Vehicle Tax Estimate	1,010
Recreational Vehicle Tax Estimate	14
16/20 M Vehicle Tax	18
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2012 Tax - (rate .01213 = 1.213%, key in 1.2)	1.9%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**	3.0%

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)

2015 State Distribution for Kansas Gas Tax	3,210
2015 County Transfers for Gas***	
Adjusted 2014 State Distribution for Kansas Gas Tax	3,190
Adjusted 2014 County Transfers for Gas***	

Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of

K.S.A. 79-3425c

From the 2013 Budget Certificate Page

Funds	2013 Expenditure Amounts Budget Authority	Note: If the 2013 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	84,119	
Debt Service		
Library		
Employee Benefit Fund	868	
0		
0		
0		
Special Highway	28,545	
Water Utility Fund	53,730	
Gas Utility Fund	158,139	
Sewer Utility Fund	91,601	
0		
0		
0		

January

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be received. Please input information in the green areas.

Official Name:

Official Title:

Date:

Must be at least 10 days between date published and hearing held.

Latest date for notice to be published in your newspaper: July 25, 2014

Time:

Location:

Available at:

February

March

April

May

June

July

August

September

October

November

December

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

July

J7

July 25, 2014

7

25

2014

LEGAL PUBLICATION

The governing body of
City of Sawyer
 will meet on 08-04-14 at 7:00 p.m. at Sawyer City Office for the purpose of hearing and
 answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
 Detailed budget information is available at City Hall and will be available at this hearing.

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Debt Service							
Library							
Employee Benefit Fund	433						
Special Highway	5,075				28,873		
Water Utility Fund	25,129		23,303		56,891		
Gas Utility Fund	58,123		76,700		178,934		
Sewer Utility Fund	10,756		11,135		102,210		
Non-Budgeted Funds							
Totals	133,185	9.034	147,620	8.896	458,918	7,222	9.393
Less: Transfers	0		0		0		
Net Expenditure	133,185		147,620		458,918		
Total Tax Levied	6,277		6,339		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	694,804		712,372		768,827		

Outstanding Indebtedness,

	2012	2013	2014
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	45,972	44,672	43,272
Other	142,000	135,487	128,805
Lease Purchase Principal	0	0	0
Total	187,972	180,159	172,077

*Tax rates are expressed in mills

Barbara Short
 City Official Title: City Clerk

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